

ABSTRACT OF THE DISCLOSURE

A first oxide film and a second oxide film 16 are formed in a first region 13a and a second region 13b, 5 respectively, on the surface of the semiconductor substrate 10, via thermal oxidization method, and the first oxide film is removed while the second oxide film 16 is covered with the resist layer 18 formed thereon, and then the resist layer 18 is removed with a chemical solution containing an organic 10 solvent such as isopropyl alcohol as a main component. Subsequently, a third oxide film 22 having different thickness than the second oxide film 16 is formed in the first region 13a.